



Indiana Department of Education Budget Workshop June 2015 Indianapolis, Indiana

State Board of Accounts



Contact Information

- Ryan Preston
 - Director of Audit Services
 - (317) 232-2512
 - rpreston@sboa.in.gov
- W. Tyler Michael
 - Assistant Director of Audit Services
 - (317) 232-2512
 - wmichael@sboa.in.gov

Indiana State Board of Accounts

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STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769



Audit Reports

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
January 1, 2016 to December 31, 2016

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- [Forms.IN.gov](#)
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Mission Statement

We are dedicated to providing the citizens of the State of Indiana with complete confidence in the integrity and financial accountability of state and local government.

The Board Members are:

- Paul Joyce, CPA, State Examiner
- Mike Bozyski, CPA, Deputy State Examiner
- Tammy White, CPA, Deputy State Examiner

Website Update!

As you can tell, if you are frequent visitor to our website, we have made some drastic changes! All the same information is here, it is just organized in a different manner. Our goal was to make our website more user friendly. If you are looking for a Manual for a specific unit type, or a Bulletin, etc., those all are now on the same page together. Just select the option that applies to you [Political Subdivision/Citizen] and then select the Unit Type you are looking for.

If you encounter any mistakes, errors, or have any general complaints, please email [W. Tyler Michael](#) with those. Thanks and we hope you can find the information you are

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GENERAL OVERVIEW

[Charter Schools](#)[Hospitals](#)[Schools](#)[Towns](#)[Cities](#)[Housing Authorities](#)[Special Districts](#)[Townships](#)[Counties](#)[Libraries](#)[State Agencies](#)[Universities](#)**Directors** ▼**Training** ▼**Uniform Compliance Guidelines** ▼**State Examiner Directives** ▼**Manuals** ▼**Bulletins** ▼**Best Practices** ▼**Electronic Forms** ▼**Gateway** ▼**Audit Reports** ▼**Comments Regarding SBOA Staff**

Please use the form below to let us know about the performance of our staff, both positives and negatives. Your submission is confidential and will be considered for the employee's annual evaluation. Thank you for taking the time to give us feedback on our staff! We strive to provide excellent customer service at all times!

Name:

Email Address:

Unit Name:

Unit County:

SBOA Examiner Name:

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SCHOOLS

Contact Information

[Ryan Preston](#) 
(317) 232-2512

[W. Tyler Michael](#) 
(317) 232-2512

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Comments Regarding SBOA Staff

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Name:

Email Address:

Manuals ▼

ACCOUNTING AND FINANCIAL REGULATORY REPORTING MANUAL

[Accounting and Financial Regulatory Reporting Manual - 2013](#)

SCHOOL - UNIFORM COMPLIANCE GUIDELINES MANUAL

You can view the manual online by clicking on one of the Chapters below:

- [Table of Contents](#)
- [Part 1 - Introduction](#)
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- [Part 4 - Classification and Definition of Receipt Accounts](#)
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Or you can download the Manual to your PC by [clicking here](#). After downloading and installing, the manual will be located in the directory C:\Manuals\SCHOOL\SCHOOL\SCHOOL10

ECA - UNIFORM COMPLIANCE GUIDELINES MANUAL

You can view the manual online by clicking on one of the Chapters below:

- [Table of Contents](#)
- [Chapter 1 - Extra-Curricular Account - Overview](#)
- [Chapter 2 - Extra-Curricular Forms and Records](#)
- [Chapter 3 - School Lunch Program \(School Food and Nutrition Program\)](#)
- [Chapter 4 - Textbook Rental](#)
- [Chapter 5 - Investments and Investment Income Fund](#)
- [Chapter 6 - Fees; Dues; General Fund; Vending](#)
- [Chapter 7 - Prescribed Forms, Taxes, and General Information](#)
- [Chapter 8 - Computer Systems](#)
- [Chapter 9 - Public Proceedings and Public Records](#)
- [Chapter 10 - Conflict of Interest](#)

Overview ▼

Uniform Compliance Guidelines ▼

State Examiner Directives ▼

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Bulletins ▼

You can select the School Bulletin you want by clicking on it below, or you can search the index by [clicking here](#).

2014

- [December, Volume 208](#)
- [September, Volume 207](#)
- [June, Volume 206](#)
- [March, Volume 205](#)

2011

- [December, Volume 196](#)
- [September, Volume 195](#)
- [June, Volume 194A](#)
- [June, Volume 194](#)
- [March, Volume 193](#)

2008

- [December, Volume 184](#)
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- [June, Volume 182](#)
- [March, Volume 181](#)

2004

- [December, Volume 168](#)
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- [June, Volume 166](#)
- [May, Volume 165A](#)
- [March, Volume 165](#)

2013

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- [September, Volume 203](#)
- [June, Volume 202](#)
- [March, Volume 201](#)

2010

- [December, Volume 192](#)
- [September, Volume 191](#)
- [June, Volume 190a](#)
- [June, Volume 190](#)
- [May, Volume 189a](#)
- [March, Volume 189](#)

2007

- [December, Volume 180](#)
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- [June, Volume 178](#)
- [March, Volume 177](#)

2005

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- [June, Volume 170](#)
- [March, Volume 169](#)

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2009

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- [March, Volume 185](#)

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- [June, Volume 174A](#)
- [June, Volume 174](#)
- [March, Volume 173](#)

2003

- [December, Volume 164](#)
- [September, Volume 163](#)
- [June, Volume 162A](#)
- [June, Volume 162](#)
- [March, Volume 161](#)

You can download all the School Bulletins to your PC by [clicking here](#). After downloading and installing, the School Administrators will be located in the directory C:\Manuals\BULLETIN\SCHLADMN

Indiana Codes ▼

Gateway ▼

Electronic Forms ▼

Gateway Reports Reminder

- Gateway Annual Financial Report is required as part of IC 5-11-1-4
 - “Sec. 4. (a) The state examiner shall require from every ... local governmental unit ... financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7.”
 - Penalty for not complying is DLGF will not “approve” budget or additional appropriations for subsequent periods.
 - Answers to “Unit Questions” dictate what portions are required to be completed.
 - Grants section requires complete and accurate information to avoid a federal finding in subsequent reports.

Gateway Reports Reminder (continued)

Grants - Google Chrome


https://gateway.ifionline.org/afr/interface_access.aspx?interface_id=27


Apps Indiana General Ass... 2014 IC Gateway Public Site Frontier-Yahoo! Mail People Soft The Learning Conne... Health Assessment I... Scramble Handicap ... Other bookmarks


Gateway


for government units


An **Information for Indiana** Data Site




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Activity Alert - session will expire in :16:23

Select Unit and Year > [AFR Main Menu](#) > **Grants**

County: **sboatest County**
Unit: **Sboa School Unit**
Year: **2014-2015**

IMPORTANT: Click on 'Save All Work' to save changes before leaving data entry pages. Also, avoid using double quotes.

Grants ?

Save All Work Return to AFR Main Menu

Complete the Grant Schedule for grants you received or disbursed money from during the year.

Add Row

| Delete | Local Project Name/Description | Federal Program Title/Project Name | Federal Agency | Pass Through Agency | CFDA Number (###.###) | Award Name | Award Number | Grant Type |
|---|--------------------------------|------------------------------------|----------------|---------------------|-----------------------|------------|--------------|------------|
|  | test | -1 | dadf | adfdf | 99.111 | | | Advance |

Save All Work Return to AFR Main Menu

Item Descriptions

Gateway Reports Reminder (continued)

Annual Report Outputs ?

These reports are available for you to view, print or download at your convenience. The content will change if/when you change or add additional information into the system.

| | |
|--|---|
| Report Output Format: PDF ▼ | Select the output method for the report that you prefer. Choices include Adobe PDF or Microsoft Excel Format |
| Capital Asset Statement | Lists the Capital Assets (land, building, equipment, etc) as of the end of the year. |
| Beginning & Ending Cash Balance Comparison | Lists funds that have a beginning balance that does not match the previous years ending balance. |
| Beginning & Ending Investment Balance Comparison | Lists funds that have a beginning balance that does not match the previous years ending balance. |
| Debt Statement | Lists the units debts, by debt class. |
| Financial Assistance to Non Governmental Entities | Lists the detailed financial assistance to non governmental entities. |
| Grant Schedule ← | Lists the detailed grant information. |
| Leases | Lists the amount of lease payments in force as of end of year.. |
| Schedule of Officials | Printable output of your Schedule of Officials. |
| Unit Questions | Lists the unit questions that are required at the beginning of the annual report process. Answers to these questions determine the information required for you to complete your annual report. |
| Pension | Unit reported pension information here. |

https://gateway.ifonline.org/afr/SBOA_Reports.aspx?report_id=3&FormatID=1 - Google Chrome

https://gateway.ifonline.org/afr/SBOA_Reports.aspx?report_id=3&FormatID=1

Apps Indiana General Ass... 2014 IC Gateway Public Site Frontier-Yahoo! Mail People Soft The Learning Conne... Health Assessment I... Scramble Handicap ... Other bookmarks

**Sboa School Unit, sboatest County, Indiana
Grants 2014-2015**

| Local Project Name/ Description | Federal Program Title/Project Name | Federal Agency | Pass Through Agency | CFDA Num ber | Award Name | Award Number | Grant Type | Local Fund | Receipts | Disburse -ments | Amount of Federal Awards Provided to Subrecipients During the Year | Amount of Loans Outstandin g at Year End | Amount of Federal Noncash Assistance for the Year | Amount of Insurance in Effect During the Year |
|------------------------------------|---|----------------|---------------------------|--------------------|------------|-----------------|---------------|------------|----------|--------------------|--|--|---|--|
| test | -1 | dadf | adfdf | 99.111 | | | Advance Grant | test | \$90.00 | \$90.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Gateway Reports Reminder (continued)

Select Application: Gateway - Google Chrome

gatewaytest.iffionline.org/SelectPath.aspx

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Gateway

for government units




















An *Information for Indiana* Data Site

Home About Account Settings Help Logout

Welcome to the Indiana Gateway for Government Units

As an authorized user, you will have at least one application to use. Each of these applications enables a local unit to submit its required forms, reports or files to the appropriate state agency, which currently include **DLGF** (Department of Local Government Finance), **SBOA** (State Board of Accounts), **IEERB** (Indiana Education Employment Relations Board) and **IGC** (Indiana Gaming Commission).

Select Application

| | | |
|--|--|---|
|  Budgets |  Debt Management |  SA5 |
|  SB 131 Reporting for SWMDs |  TIF Management |  Annual Financial Report |
|  Property Files Upload |  Redevelopment |  100R |
|  Economic Development Reporting |  Additional Appropriations |  E-1 Entity Annual Report |
|  Other Post-Employment Benefits |  Public Transit Upload |  Collective Bargaining Reporting |
|  DECAF |  Local Development Agreements |  CBR Contract Upload |
| | |  Bargaining Status Form: Pre-Impasse |

Gateway Reports Reminder (continued)

- The Gateway Extra-Curricular Accounts application is considered part of the Gateway Annual Financial report that is required per IC 5-11-1-4.
- Public Law 181-2015 requires the SBOA to develop risk based criteria and then determine the frequency of examination based on an analysis of the information collected.
- Corporation Treasurers will be assigned “submitter” roles. They can decide to designate ECA Treasurer to be given “editor rights” to input the information.
 - Send request to gateway@sboa.in.gov – include name, email address, school corporation name, and ECA name.
- If all information is inputted then ECA Treasurer will have the ability to print out and distribute the SA-5 report required by IC 20-41-1-3.

Gateway Reports Reminder (continued)

Main Menu - Google Chrome


gatewaytest.ifionline.org/SA5/sa5_menu.aspx

Apps Indiana General Ass... 2014 IC Gateway Public Site Frontier-Yahoo! Mail People Soft The Learning Conne... Health Assessment I... Scramble Handicap ... Other bookmarks

INDIANA

Gateway

for government units



School Extra Curricular Accounts (ECAs) - SA5

[Home](#) [About](#) [Account Settings](#) [Help](#) [Logout](#)

[Select Unit](#) > [Select Year](#) > [Main Menu](#)

County: Gateway1 County

Unit: Dlgf School 16

Year: 2015

Main Menu

The section below is required to complete your report. To change any of the fields on the report, click on the link option on the menu below.

| | | |
|--|--|----------------------------|
| | | Status |
| Risk Assessment | | Ready to Submit |
| SA5 - Annual Reporting | SA5-1 Schedule of Balance, Receipts and Expenditures, SA5-2 Cash Reconciliation, SA5-3 Detail of Receipts and Expenditures by Fund and the SA4-5 Report Certificate. | 8 Fund(s) have been added. |
| Submit | Once you have entered your information please submit the form. | Not Ready to Submit |

Indiana Gateway for Government Units is the collection platform for local units of government to submit required data to the State of Indiana, as well as a public access tool for citizens. It represents a unique partnership between the State of Indiana and the [Indiana Business Research Center](#) at IU's Kelley School of Business, with initial support from the Lilly Endowment and sustainable support from the State of Indiana.

Participating state agencies currently include the [Indiana Department of Local Government Finance](#), the [State Board of Accounts](#), the [Indiana Education Employment Relations Board](#) and the [Indiana Gaming Commission](#).

Need Help? Email: [Technical Support](#) or the [State Board of Accounts](#)

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Information

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Gateway Reports Reminder (continued)

- The Gateway 100R report is required per IC 5-11-13-1
 - “Sec. 1. (a) Every ... school official ... shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents in their respective offices, departments, boards, commissions, and institutions, and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts. The report must also indicate whether the political subdivision offers a health plan, a pension, and other benefits to full-time and part-time employees... The certification must be filed electronically in the manner prescribed under IC 5-14-3.8-7.”
 - Penalty for not complying is DLGF will not “approve” budget or additional appropriations for subsequent periods.
 - All employees should be listed including school board members, athletic coaches, ECA sponsors, etc.



Public Law Changes for 2015

www.in.gov/legislative/



Public Law 230-2015

Senate Enrolled Act 393

Public official surety bonds

Amends IC 20-26-4-5

- Effective July 1, 2015 and January 1, 2016

- Requires certain public employees and contractors that have access to public funds to file a bond. Provides for purchase of a blanket bond that includes aggregate coverage.

Public Law 213-2015
House Enrolled Act 1001
State biennial budget
Adds and Amends numerous Indiana Codes
- Effective July 1, 2015 and January 1, 2016

- Places a cap on the number of adult learners that are to be funded in each state fiscal year. Provides for the determination of state funding of public schools for state fiscal year 2015-2016 and state fiscal year 2016-2017. **Allows school capital projects funds to continue to be used for utilities and insurance until July 1, 2017.** Urges the assignment to a study committee of topics concerning school capital projects funds. **Extends the school performance grant program through the 2016-2017 school year, and makes changes in the calculation and use of the grant for stipends to teachers.** Permits teachers to receive a supplemental amount for completion of certain master's degrees. Provides that a school corporation must consider certain factors in developing a performance evaluation model. Repeals the statutes establishing the education roundtable and makes conforming amendments.
- **Increases the fee for taxing units for state board of accounts audits from \$45 per day to \$175 per day.** Specifies that the fee for state colleges and universities is the direct and indirect cost of an examination (now \$83 per hour). Permits a state college or university to have its examination performed by an independent certified public accounting firm. **Provides that fees collected for audits are to be deposited in the state board of accounts trust and agency fund. Makes the fund a dedicated fund that can be used to cover expenses of doing audits.**

Public Law 181-2015

House Enrolled Act 1104

Financial examinations and the state board of accounts

Adds and Amends Numerous Indiana Codes

- Effective July 1, 2015

- Permits the state board of accounts to determine the frequency with which the state board of accounts conducts financial examinations based on risk based criteria approved by the audit and financial reporting subcommittee of the legislative council. Eliminates the requirement that the state examiner must annually furnish forms and instructions to reporting officers. Specifies that certain examinations by the state board of accounts may (rather than must, under current law) be made without notice. Provides that the state board of accounts may only release examination workpapers and investigation records to certain persons. Adds provisions for allowing a public entity to have an examination: (1) conducted outside the time frame provided for by statute or state board of accounts guidelines, due to federal requirements, continuing disclosure requirements, or as a condition of a public bond issuance; or (2) conducted in accordance with generally accepted accounting principles. Provides that the results of an examination of the state board of accounts are confidential until approved and released for publication by the state examiner. Permits disclosure under certain circumstances. Provides that an executive or a fiscal officer of a unit may establish a fraud hotline telephone number that the public may use to report suspected fraudulent activity concerning officers or employees of the unit. Provides that: (1) the identity of a caller to a fraud hotline; and (2) a report, transcript, audio recording, or other information obtained from a fraud hotline; are exempt from public disclosure.

Public Law 184-2015

House Enrolled Act 1264

Political subdivision internal controls

Adds IC 5-11-1-28 and IC 36-1-23;

Amends IC 3-5-9-4; IC 3-5-9-6; IC 3-5-9-7; 5-3-1-3; IC 5-11-1-4;

IC 5-11-1-27; IC 6-1.1-17-16.2; IC 6-1.1-18-5; IC 20-26-7-18;

IC 36-1-4-9; IC 36-2-6-18; IC 39-3-4-21; IC 36-4-6-19; IC 36-8-10-3

- Effective July 1, 2015

- Beginning July 1, 2016, requires the following: (1) The legislative body of a political subdivision to ensure appropriate training of personnel concerning the political subdivision's internal control system. (2) The fiscal officer of a political subdivision to certify annually that certain internal controls and procedures are in place and that personnel have received training in the internal controls and procedures. (3) The state board of accounts (board) to issue a comment in its examination report if internal controls and procedures are not adopted or personnel have not received training. (4) The board to report the uncorrected violations to the department of local government finance (DLGF). (5) The DLGF may not approve the political subdivision's budget or supplemental appropriations if the political subdivision fails to adopt internal controls and procedures or train personnel. (6) Certain reporting and follow up related to a report of misappropriation of political subdivision funds. (7) Board action for material variances, losses, shortages, or thefts. Requires the board to develop or designate personnel training materials not later than November 1, 2015. Effective July 1, 2016, provides for restitution related to attorney general proceedings. Provides that certain political subdivisions may not issue bonds unless: (1) the political subdivision has filed required annual financial reports with the state board of accounts or (in the case of a school corporation) the department of education; and (2) the annual financial reports are prepared in accordance with all generally accepted accounting principles for financial accounting and reporting (GAAP) as established by the Governmental Accounting Standards Board. Provides that these requirements apply only as follows for school corporations: (1) After August 15, 2019, and before August 16, 2020, to a school corporation that has an average daily membership count (ADM) of greater than 25,000. (2) After August 15, 2020, to a school corporation that has an ADM of greater than 15,000. Provides that the state examiner may waive the requirement that the annual financial report comply with generally accepted accounting principles.

Additional 2015 Public Law Changes to Review

- Public Law 1-2015, SEA 62 – 2015 ISTEP program
- Public Law 5-2015, SEA 4 – Technical corrections
- Public Law 37-2015, HEA 1188 – Student teaching
- Public Law 44-2015, SEA 80 – Taxation of internet access
- Public Law 52-2015, SEA 394 – Reporting of government malfeasance
- Public Law 86-2015, SEA 556 – Fire prevention and building safety
- Public Law 98-2015, HEA 1068 – Background checks
- Public Law 99-2015, HEA 1194 – High school diplomas
- Public Law 103-2015, HEA 1414 – School safety drills
- Public Law 122-2015, SEA 530 – Public notice in newspapers
- Public Law 171-2015, SEA 528 – Preservation of public records
- Public Law 191-2015, HEA 1371 – Public officials, liens, and restricted addresses
- Public Law 203-2015, SEA 251 – Controlled projects
- Public Law 214-2015, HEA 1009 – Education

Additional 2015 Public Law Changes to Review (continued)

- Public Law 215-2015, HEA 1108 – Dyslexia
- Public Law 218-2015, HEA 1438 – Adult high schools
- Public Law 219-2015, HEA 1483 – Various education issues
- Public Law 220-2015, HEA 1635 – Dual language immersion pilot program
- Public Law 221-2015, HEA 1636 – Charter schools
- Public Law 223-2015, HEA 1638 – State intervention in failing schools
- Public Law 224-2015, SEA 1 – State board of education governance
- Public Law 226-2015, SEA 267 – Dual language immersion; biliteracy
- Public Law 232-2015, SEA 476 – School capital projects fund tax rate
- Public Law 233-2015, SEA 500 – Education deregulation
- Public Law 239-2015, SEA 566 – Education
- Public Law 241-2015, HEA 1466 – Various pension matters
- Public Law 244-2015, HEA 1603 – Property tax appeals
- Public Law 252-2015, HEA 1019 – Common construction wage and public works

ADM – Detailed List

- Pursuant to the Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations:
 - Officials shall maintain records (enrollment cards, rosters, reporting forms, etc.) which substantiate the number of students claims for ADM.
 - The building level official (Principal, Assistant Principal, etc.) is responsible for reporting ADM to the School Corporation Central Office, should provide a written certification of ADM to properly document responsibility. The certification should at a minimum include a statement detailing the names and location of the records used (these records must be retained for public inspection and audit) to substantiate ADM claimed.

Prepaid Lunch Deposits

- Pursuant to The School Administrator, Volume 183:
 - Clearing Account Number 8400 – Prepaid Food has been established to account for prepaid food. The collections are to be receipted to 8410 with 8420 representing the transfers out of the clearing account and recognition in the appropriate revenue classifications (1611 to 1614 series) in the School Lunch Fund. The transfer should be made periodically and at the end of the month to appropriately classify meals (breakfast, lunch, etc.) when known (charged by student). Subsidiary records by student should be routinely reconciled to the cash balance and at month end.

Fees

- Pursuant to the Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations:
 - Fees should only be collected as specifically authorized by statute or properly authorized resolutions or ordinances, as applicable, which are not contrary to statutory or Constitutional provisions.
 - IC 20-26-4-1 concerning duties of the School Corporation Treasurer, provides in part: “The treasurer is the official custodian of all funds of the school corporation and is responsible for the proper safeguarding and accounting for the funds.” Therefore, all grant monies and properly authorized fees at an individual building should be transferred to the School Corporation Central Office on a timely and regular basis for receipting into the appropriate school corporation fund. The School Corporation Attorney should provide written guidance concerning whether fees are appropriate in regards to Constitutional provisions.



Contact Information

- Ryan Preston
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